

**THE CENTER**  
**FOR VIOLENCE-FREE RELATIONSHIPS**  
**INDEPENDENT AUDITOR'S REPORT,**  
**FINANCIAL STATEMENTS AND**  
**SUPPLEMENTAL SCHEDULE**  
**JUNE 30, 2008**

DATE RECEIVED:



AUDIT REVIEW #(s) 04422

Assigned To: Armstrong

Date Reviewed: 1/28/09

Reviewer's Initials: RD

Date Review(s) Completed: 1/28/09

**THE CENTER FOR VIOLENCE-FREE RELATIONSHIPS**  
**June 30, 2008**

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Jeanine J. Mays

— Certified Public Accountant —

**INDEPENDENT AUDITOR'S REPORT**

To: Board of Directors of  
The Center for Violence-Free Relationships

I have audited the accompanying statement of financial position of the The Center for Violence-Free Relationships, (a non-profit organization) as of June 30, 2008 and the related statement of activities and changes in net assets, statement of functional expenses, statement of cash flows and schedule to statement of functional expenses for the year then ended. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluation of the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the The Center for Violence-Free Relationships, as of June 30, 2008 and the changes in its net assets and its cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued my report dated December 15, 2008 on my consideration of The Center for Violence-Free Relationships' internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, grants and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

Jeanine J. Mays  
December 15, 2008  
FEIN 20-0851206

**THE CENTER FOR VIOLENCE-FREE RELATIONSHIPS**

**Statement of Financial Position**

**For the Year Ended June 30, 2008**

**ASSETS**

**CURRENT ASSETS**

Petty cash	\$ 300	
Cash in banks	11,867	

CASH AND CASH EQUIVALENTS \$ 12,167

Grants receivable	211,669	
Contributions receivable	2,801	
Prepaid expenses	18,479	

TOTAL CURRENT ASSETS 245,116

**PROPERTY, At Cost (Note 7)**

Building and improvements-shelter	454,101	
Furniture and equipment	108,328	
Leasehold improvements	4,880	

	567,309	
Accumulated depreciation	(233,961)	333,348

**OTHER ASSETS**

Deposits	10,761	
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TOTAL ASSETS \$ 589,225

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Accounts payable	\$ 36,705	
Accrued vacation	7,934	
Deferred revenue	14,500	
Current portion of long term debt	5,391	

TOTAL CURRENT LIABILITIES \$ 64,530

**LONG TERM LIABILITIES**

Loan payable	75,000	
Telephone loan payable	15,220	
Less Current portion of long term debt	(5,391)	84,829

TOTAL LIABILITIES 149,359

**NET ASSETS**

Unrestricted		
For current operations	101,018	
Designated for fixed assets	333,348	
	434,366	
Temporarily restricted	5,500	

TOTAL NET ASSETS 439,866

TOTAL LIABILITIES AND NET ASSETS \$ 589,225

**See accompanying notes.**

**THE CENTER FOR VIOLENCE-FREE RELATIONSHIPS**

**Statement of Activity and Changes in Net Assets**

**For the Year Ended June 30, 2008**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
PUBLIC SUPPORT			
Contributions	\$ 120,047	\$ -	\$ 120,047
Maternal, Child and Adolescent Health	221,329		221,329
DHS Rape Prevention	43,790		43,790
Pressley Fund Marriage License fees	51,530		51,530
OES-Domestic Violence Program	182,450		182,450
OES-Sexual Assault Program	141,757		141,757
E.H.A.P.-Shelter program	16,845		16,845
E.F.S.P.-Shelter program	34,750		34,750
F.E.S.G.-Shelter program	10,000		10,000
United Way	19,300		19,300
Fund-raising events (Net of direct costs of \$8,618)	112,232		112,232
Temporarily restricted net assets released	7,321	(7,321)	-
TOTAL PUBLIC SUPPORT	961,351	(7,321)	954,030
REVENUE			
Fees-Legal Program	2,175		2,175
Fees-Men's Abusers Intervention Group	24,077		24,077
Fees-Women's Abusers Intervention Group	3,748		3,748
Interest income	1,546		1,546
TOTAL REVENUE	31,546	-	31,546
TOTAL SUPPORT AND REVENUE	992,897	(7,321)	985,576
EXPENSES			
Program services	1,010,952		1,010,952
Supporting services	53,540		53,540
Fund-raising	36,026		36,026
TOTAL EXPENSES	1,100,518	-	1,100,518
TOTAL CHANGE IN NET ASSETS	(107,621)	(7,321)	(114,942)
NET ASSETS, Beginning of year	541,987	12,821	554,808
NET ASSETS, End of year	\$ 434,366	\$ 5,500	\$ 439,866

See accompanying notes.

**THE CENTER FOR VIOLENCE-FREE RELATIONSHIPS**

**Statement of Functional Expenses**

**For the Year Ended June 30, 2008**

	Program Services	Administrative Expenses	Fund-raising Expenses	Total (Memorandum Only)
Salaries	\$ 640,405	\$ 19,834	\$ 28,358	\$ 688,597
Payroll taxes	46,964	2,051	2,269	51,284
Benefits	110,442	1,514	1,759	113,715
<b>TOTAL SALARIES AND BENEFITS</b>	<b>797,811</b>	<b>23,399</b>	<b>32,386</b>	<b>853,596</b>
Computer support	18,017	4,227		22,244
Crisis line support	3,982			3,982
Employment development	350			350
Fees, dues and memberships	3,001	704		3,705
Fund raising			3,640	3,640
Insurance	10,520	2,468		12,988
Interest expense		1,145		1,145
Loss on asset disposal	15,179			15,179
Maintenance and repairs	7,334	1,720		9,054
Media	1,000			1,000
Mileage	6,671			6,671
Office relocation	1,438			1,438
Office supplies	3,746	878		4,624
Postage	2,270	533		2,803
Printing and duplicating	7,109	1,667		8,776
Professional fees	7,197	620		7,817
Rent	54,040	12,677		66,717
Resources-abuser intervention	515			515
Resource materials	14,246			14,246
Shelter expenses	18,317			18,317
Telephone and service	6,153	1,444		7,597
Training	2,327			2,327
Utilities	8,773	2,058		10,831
Volunteer recruitment	1,198			1,198
<b>TOTAL EXPENSE BEFORE PROPERTY EXPENSES</b>	<b>991,194</b>	<b>53,540</b>	<b>36,026</b>	<b>1,080,760</b>
Depreciation	19,758			19,758
<b>TOTAL EXPENSES</b>	<b>\$1,010,952</b>	<b>\$ 53,540</b>	<b>\$ 36,026</b>	<b>\$1,100,518</b>

See accompanying notes.

**THE CENTER FOR VIOLENCE-FREE RELATIONSHIPS**

**Statement of Cash Flows**

**For the Year Ended June 30, 2008**

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ (114,942)
Adjustment to reconcile net income to net cash provided by operating activities	
Depreciation	19,758
Non-cash loss on asset disposal	15,179
Change in accounts receivable	(7,072)
Change in prepaid expenses	6,848
Change in deposits	(10,761)
Change in accounts payable	34,820
Change in accrued benefits	(6,599)
Change in deferred revenue	4,500
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>(58,269)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase furniture and equipment	(78,079)
Purchase of lease hold improvemetns	(4,880)
Sale of stocks	-
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>(82,959)</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Loan Payable	75,000
Telephone payable	16,605
Repayment on loans	(1,385)
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	<u>90,220</u>
NET DECREASE IN CASH	(51,008)
CASH AT BEGINNING OF YEAR, July 1, 2007	<u>63,175</u>
CASH AT END OF YEAR, June 30, 2008	<u><u>\$ 12,167</u></u>
 SUPPLEMENTAL INFORMATION	
Interest expense paid	<u><u>\$ 1,145</u></u>

See accompanying notes.

# **THE CENTER FOR VIOLENCE-FREE RELATIONSHIPS**

## **Notes to Financial Statements**

**June 30, 2008**

### 1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities: The Center for Violence-Free Relationships is an Organization dedicated to eliminating domestic violence and sexual assault in the Western Slope of El Dorado County. Activities include providing a safe and supportive environment for survivors of abuse, coordinate community education for prevention of abuse and to offer a network of supportive services which provide the targeted population with alternate life style choices.

Basis of Presentation: The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Unrestricted Net Assets:* Net assets are not subject to donor-imposed stipulations. Voluntary resolutions of the Board of Directors making self imposed limits are also considered unrestricted. Contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

*Temporarily Restricted Net Assets:* Net assets subject to donor-imposed stipulation that may or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as unrestricted.

*Permanently Restricted Net Assets:* Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on any related investment for general or specific purposes.

The Organization chooses to show restricted contributions, including contributions of long lived assets or gains on investments whose restrictions are met in the same reporting period as unrestricted contributions.

Accounts Receivable: All receivables are considered to be fully collectible. There is no allowance for doubtful accounts recorded on these statements. The contribution receivable is to be collected within twelve months and is considered fully collectible.

Income Taxes: The Center for Violence-Free Relationships, pursuant to a determination letter from the Internal Revenue Service, is a corporation exempt from Federal income tax under the provisions of code section 501 (C)(3) relating to organizations operating exclusively for charitable purposes.



# **THE CENTER FOR VIOLENCE-FREE RELATIONSHIPS**

## **Notes to Financial Statements**

**June 30, 2008**

### 1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED

Depreciation Methods: The Organization follows the practice of capitalizing all expenditures over \$2,500 for land buildings and equipment at historical cost. The fair value of donated fixed assets is similarly capitalized. Depreciation is provided on a straight line basis over the estimated useful lives of the assets. Amortization of capitalized leases is included in depreciation expense.

Accrued Employee Benefits: Vacation benefits are granted based on the employee's anniversary date. Vacation must be taken during the time it was earned unless otherwise approved. This benefit is paid if an employee is separated from service, thus the amount of accrual is the current vacation benefit payable.

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Functional Allocation of Expenses: The costs of providing the programs and other activities have been summarized on a functional basis in the statement of activity and changes in net assets. Certain costs have been allocated among the programs and the supporting services benefited based on an analysis of personnel time and space utilized for the related activities.

Advertising: Advertising costs are expensed when incurred.

### 2) CASH IN BANKS

	Total Amount	Interest %
River City Checking	\$ 7,041	-
Pacific Money Market	4,826	varies
Total	<u>\$ 11,867</u>	

### 3) CASH FLOWS

For the purposes of the cash flow statement, cash and cash equivalents includes cash in bank, certificate of deposits with maturities less than three months and petty cash.

### 4) RETIREMENT PLAN

The Organization has available to employees a 403(b) retirement plan. The employee can elect a salary reduction and the reduction is placed in the retirement program for themselves. The Organization does not match funds or incur additional costs by providing this plan, thus no amounts are reported on the financial statements.

**THE CENTER FOR VIOLENCE-FREE RELATIONSHIPS**

**Notes to Financial Statements**

**June 30, 2008**

5) DONATED MATERIALS AND SERVICES

Donated material and equipment capitalized are reflected as contributions in the Organization at their estimated value at date of receipt. The Organization receives noncash donations which it distributes to program participants or sells at its fund-raising events. These noncash donations are not recorded on the accompanying financial statements. Donated program services for grant matching requirements have not been recognized. These services are based on time records valued at \$17.50 per hour. No amounts have been reflected in the statements for other donated services; however, a substantial number of volunteers have donated a significant amount of their time in the Organization's program services and its fund-raising campaigns. Documented volunteer hours total 2,876.

The donated services that require skills that would typically need to be purchased are recognized as contributed services. During the year ended June 30, 2008 no amounts were recognized.

6) LEASES

The Organization signed a new facilities lease for 60 months starting February 1, 2008 and ending February 28, 2013. The monthly lease payment is to be \$6,133 per month. The rent is to be adjusted yearly based on the consumer price index and three year option for renewal is available. Future payments over the life of the lease are detailed below:

<u>Year Ended June 30</u>	<u>Amount</u>
2009	\$ 73,590
2010	73,590
2011	73,590
2012	73,590
2013	42,928
Total	<u>\$ 337,288</u>

The current year ending of prior lease and month to month rent expenses totaled \$66,717.

Equipment is leased on a five year contract beginning September 30, 2008 payable at \$271 per month. Future payments over the life of the lease are detailed below:

<u>Year Ended June 30</u>	<u>Amount</u>
2009	\$ 2,442
2010	3,261
2011	3,261
2012	3,261
2013	3,261
Balance	814
Total	<u>\$ 16,300</u>

The current year expenses totaled \$2,640 on copier.

**THE CENTER FOR VIOLENCE-FREE RELATIONSHIPS**

**Notes to Financial Statements**

**June 30, 2008**

7) FIXED ASSETS

The changes in fixed assets and accumulated depreciation consists of the following:

	Beginning Balance	Additions	Deletions	Ending Balance
FIXED ASSETS				
Furniture and equipment	\$ 100,001	\$ 78,079	\$ 69,752	\$ 108,328
Leasehold improvements	27,158	4,880	27,158	4,880
Shelter and improvements	454,101	-	-	454,101
	<u>\$ 581,260</u>	<u>\$ 82,959</u>	<u>\$ 96,910</u>	<u>\$ 567,309</u>
Accumulated depreciation	<u>\$ 295,933</u>	<u>\$ 19,758</u>	<u>\$ 81,730</u>	<u>\$ 233,961</u>

8) ECONOMIC DEPENDENCY

The Organization received five percent (5%) of its revenues from Pressley Fund Marriage License fees collected and disbursed by El Dorado County and sixty-six percent (66%) from Federal and State programs. Although there are no formal long-term contracts due to yearly budget decisions, the Organization has been receiving contracts and providing services since 1980.

9) LONG TERM DEBT

The Center borrowed monies for changing its location . The loan was provided by River City Bank for \$75,000. The terms are interest only for one year then fully amortized over 60 payments with interest at 7.57 percent beginning March 26, 2008 and the final payment due April 1, 2014.

The Center purchased a telephone through a capitalized lease arrangement. Payments over 60 months at \$385 beginning February 1, 2008 and ending January 1, 2013. The telephone was capitalized and depreciation over five years is being recognized.

The estimate maturities of the notes payable are as follows:

	Loan Payable	Telephone Payable	Total
June 30			
2009	\$ 2,070	\$ 3,321	\$ 5,391
2010	12,984	3,321	16,305
2011	14,004	3,321	17,325
2012	15,103	3,321	18,424
2013	16,291	1,936	18,227
Balance	<u>14,548</u>	<u>-</u>	<u>14,548</u>
Total	<u>\$ 75,000</u>	<u>\$ 15,220</u>	<u>\$ 90,220</u>

**THE CENTER FOR VIOLENCE-FREE RELATIONSHIPS**

**Notes to Financial Statements**

**June 30, 2008**

10) FUND BALANCE

	Beginning Balance	Additions (Deletions)	Ending Balance
Permanently Restricted	\$ -	\$ -	\$ -
Temporarily Restricted	12,821	(7,321)	5,500
Unrestricted	541,987	(107,621)	434,366
NET ASSETS	<u>\$ 554,808</u>	<u>\$ (114,942)</u>	<u>\$ 439,866</u>

Temporarily restricted funds consists of:

Shelter Improvement Fund

In memory of Ken Stefan

\$ 5,500

11) CONTINGENT LIABILITY

A line of credit in the amount of \$100,000 is available with interest payable at prime plus 2.5%. At June 30, 2008 the entire line of credit was unused.

The Organization has received funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowance under the terms of the grants, it is believed that any required reimbursements will not be material.

**THE CENTER FOR VIOLENCE-FREE RELATIONSHIPS**

**Schedule to Statement of Functional Expenses**

**For the Year Ended June 30, 2008**

	Marriage License Fees	OES Domestic Violence	OES Sexual Assault	Maternal, Child and Adolescent Health	DHS Rape Prevention	EFSP FESG EHAP	Abuser Intervention CAP/MAAP	Program Other	Total Program
Salaries	\$ 39,497	\$ 113,870	\$ 98,677	\$ 149,770	\$ 34,027	\$ 43,431	\$ 39,010	\$ 122,123	\$ 640,405
Payroll taxes	1,750	13,763	8,957	11,600		1,985		8,909	46,964
Benefits	1,419	30,067	17,558	25,842	4,450	5,689		25,417	110,442
<b>TOTAL SALARIES AND BENEFITS</b>	<b>42,666</b>	<b>157,700</b>	<b>125,192</b>	<b>187,212</b>	<b>38,477</b>	<b>51,105</b>	<b>39,010</b>	<b>156,449</b>	<b>797,811</b>
Computer support	1,000			1,374				15,643	18,017
Crisis line support	300	1,800	1,800					82	3,982
Employment development								350	350
Fees, dues and memberships			250					2,751	3,001
Insurance	600	3,000	1,800	2,338		2,500		282	10,520
Loss on asset disposal								15,179	15,179
Maintenance and repairs	450	900	540	1,630	200			3,614	7,334
Media								1,000	1,000
Mileage	300	225		63	913			5,170	6,671
Office relocation								1,438	1,438
Office supplies	84	1,200	600					1,862	3,746
Postage	100	600	300	385				885	2,270
Printing and duplicating	530	1,535	1,051	2,120	1,528			345	7,109
Professional fees	100	1,550	1,650	1,588		350		1,959	7,197
Rent	2,418	7,669	5,445	12,211	1,804			24,493	54,040
Resources-abuser intervention							515		515
Resource materials	1,127	1,471	1,651	2,434	668			6,895	14,246
Shelter expenses		175		6,950		7,640		3,552	18,317
Telephone and service	1,254	1,200	540	512	200			2,447	6,153
Training		1,625	38	563				101	2,327
Utilities	500	1,800	900	1,949				3,624	8,773
Volunteer recruitment	101							1,097	1,198
<b>TOTAL EXPENSES BEFORE PROPERTY EXPENSE</b>	<b>51,530</b>	<b>182,450</b>	<b>141,757</b>	<b>221,329</b>	<b>43,790</b>	<b>61,595</b>	<b>39,525</b>	<b>249,218</b>	<b>991,194</b>
Depreciation								19,758	19,758
<b>TOTAL EXPENSES</b>	<b>\$ 51,530</b>	<b>\$ 182,450</b>	<b>\$ 141,757</b>	<b>\$ 221,329</b>	<b>\$ 43,790</b>	<b>\$ 61,595</b>	<b>\$ 39,525</b>	<b>\$ 268,976</b>	<b>\$1,010,952</b>

See accompanying notes.



**Jeanine J. Mays**

— Certified Public Accountant —

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT  
AUDITING STANDARDS**

To: The Board of Directors  
The Center for Violence-Free Relationships

I have audited the financial statement of The Center for Violence-Free Relationships (a non-profit organization) as of and for the year ended June 30, 2008, and have issued my report thereon dated December 15, 2008. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing my audit, I considered The Center for Violence-Free Relationships' internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of The Center for Violence-Free Relationships' internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affect the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

## COMPLIANCE AND OTHER MATTERS

As a part of obtaining reasonable assurance about whether The Center for Violence-Free Relationships' financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instance of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the audit committee, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script, appearing to read "Jeanine J. Mays".

Jeanine J. Mays  
December 15, 2008  
FEIN 20-0851206

**THE CENTER FOR VIOLENCE-FREE RELATIONSHIPS**

**Schedule of Findings and Questioned Costs**

**For the Year Ended June 30, 2008**

FINDINGS AND QUESTIONED COSTS-GOVERNMENT AUDITING STANDARDS

None

PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None

See accompanying notes.